
Travel & Entertainment Expenses

Internal Revenue Code & Treasury Regulations

Section	<u>Title of Section</u>
<u>162(a)</u>	Trade or business expenses – In general
<u>262</u>	Personal, living, and family expenses
<u>274</u>	Disallowance of certain entertainment, etc., expenses
<u>1.162-17</u>	Reporting and substantiation of certain business expenses
<u>1.262-1(b)(5)</u>	Examples of personal, living, and family expenses
<u>1.274-2</u>	Disallowance of deductions for certain expenses
<u>1.274-3</u>	Disallowance of deduction for gifts
<u>1.274-5</u>	Substantiation requirements